KORE US REIT

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RE: KORE US REIT (formerly known as Keppel Pacific Oak US REIT)
SGX Symbol: CMOU
ISIN # SG1EA1000007
Posting date[1]: 1 July 2026
Publicly Traded Partnership ("PTP") Transfer Qualified Notice Withholding Exception Information under Treas. Reg. § 1.1446(f)-4(b)(3)

Date: 30 June 2026

This is a Qualified Notice under Treas. Reg. § 1.1446(f)-4(b)(3) to be used with respect to transfers of interest in KORE US REIT

We certify that the exception under Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A) applies to transfers of interest in KORE US REIT. The exception applies because KORE US REIT satisfied the following requirement(s) on the "PTP designated date"[2]:

- Per Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(A)(2), KORE US REIT was not engaged in a trade or business within the United States at any time during its taxable year through the "PTP designated date."

[1] Per Treas. Reg. §§ 1.1446(f)-4(b)(3)(ii) and (iii), this Qualified Notice applies to transfers of interests in KORE US REIT that occur during a 92-day period effective as of the "Posting Date" of this Qualified Notice. This Qualified Notice cannot be relied upon after this 92-day period. It is also possible that KORE US REIT issues a new Qualified Notice during this 92-day period, in which case, the most recently posted Qualified Notice will apply (subject to certain optional 10-day timing rules).

[2] For purposes of this Qualified Notice, the "PTP Designated Date" (per Treas. Reg. § 1.1446(f)-4(b)(3)(ii)(B)) is the "Posting Date" (above).